

**REMARKS**

The Examiner's Action mailed on March 27, 2006, has been received and its contents carefully considered.

In this Amendment, Applicants have editorially amended claim 12. Claim 12 is the only independent claim, and claims 3-18 remain pending in the application. For at least the following reasons, it is submitted that this application is in condition for allowance.

Claims 3-18 were rejected under 35 USC §112, ¶2 as indefinite. This rejection is respectfully traversed.

The noted errors in Claim 12 have been corrected.

Regarding claim 17, see for example page 21, lines 17-24 of the substitute specification:

According to a preferred embodiment of the present invention, daily transactions are entered in three input setting cells marked with "★" on each screen, initial items are in three with "◎" and end-term items are in one with "●". When all the input cells are filled with Input items, or at predetermined periods (one or two months), combining processing or merging, described later, is executed accordingly.

Also, for example see page 29, lines 13-19 of the specification:

Mark ◎: Initial. It is generally January 1 or April 1, but it may be any day within the fiscal period. Enter details of the last end-term balance sheet in columns with this mark.

Mark ●: End-term. The date depends on the initial. This is a work sheet for adjustment..

In other words, an initial item is a starting balance or an amount carried forward, and an end-term item is an ending balance, either daily or over a longer period.

Claims 3-18 were rejected under 35 USC §103(a) as obvious over the combination of *Clancey et al.* (US 6,134,563) in view of Examiner's Official Notice and further in view of newly applied *Rossillo* (US 5,316,393). This rejection is respectfully traversed.

The Office Action admits that *Clancey et al.* is silent regarding "where an amount and account title code number is entered in a relevant account title code row where the amount is also in an account file column corresponding to the account title column", and takes Official Notice only on other claimed features.

Feature (e) of independent claim 12 recites in its entirety "for each one of a plurality of financial transactions, entering into the computer system, contemporaneously with said one transaction, an input numerical value in a predetermined input cell of said displayed accounting screens, the inputs cells being arranged in a matrix form having account title code rows and account title columns, an account title code number being entered in a relevant account title code row and *an amount being entered in an account title column corresponding to the account title code number only once for each transaction*" (emphasis

*added*). This last phrase has been amended to clarify the meaning without departing from the original scope.

In reference to FIG. 3, *Rossillo* states at column 7, line 57 to column 8, line 9:

As will be appreciated, Accounting Date; Journal Entry Type; Prepared By; Journal Number; Date Prepared; and Header are entered before entry of the record information. The Control Total, however, would be supplied following entry of the records at spreadsheet region 30. In this regard, it is to be noted that *on direction from the operator, the spreadsheet program will sum debits and sum credits*. If the debit sum and credit sum are equal, a control total which represents the debit sum and the credit sum can be entered to the spreadsheet header. However, *if the credit sum and the debit sum are not equal, the operator is thereby advised an error exists*, and can pursue its correction. In the preferred form of the method, this procedure has been reduced to a macro using conventional electronic spreadsheet techniques to aid the spreadsheet preparer. Since these techniques would be familiar to those skilled in the art, they will not be further discussed here. If additional information is desired, reference may be made to the Lotus 1-2-3 version 2.2 user manual which is incorporated herein by reference.

*(emphasis added)*

This clearly implies that each entry is entered *twice*, both as a debit and as a credit, as the spreadsheet of *Rossillo* checks to see if the debit sum is equal to the credit sum and advises the operator of an error if they are not equal.

Indeed, if we look more closely at the example shown in FIG. 3 of *Rossillo*, it can be seen that column F of the spreadsheet indicates whether each entry is a debit or a credit (shown as a D or a C), and that amounts corresponding to two transactions have each been entered *twice* into the spreadsheet. Specifically, an amount of a first transaction has been entered as a debit (D) of 850.00 and again as a credit (C) of 850.00, and an amount of a second transaction has been entered as a debit (D) of 975.00 and also as a credit (C) of 975.00. This is conventional, copying from established accounting practices developed for use with a pen and paper, and differs from the present invention.

In the present invention, an amount is entered only *once* for each transaction. Hence, as recited in claim 12 "an amount being entered in an account title column corresponding to the account title code number *only once* for each transaction" (*emphasis added*). This is not taught or suggested by *Rossillo*, where each amount is entered *twice* for each transaction in the conventional way. Neither is this feature taught or suggested by *Clancey et al.*, as has already been established in our previous response, and nor has Official Notice been taken that it is known in the art.

Hence, the references relied upon in the Office Action, whether taken separately or in combination, fail to teach or suggest "an amount being entered in

an account title column corresponding to the account title code number *only once* for each transaction", as claimed in claim 12. As the remaining claims pending in the application depend from claim 12, all the claims are allowable.

It is submitted that this application is in condition for allowance. Such action and the passing of this case to issue are requested.

Should the Examiner feel that a conference would help to expedite the prosecution of this application, the Examiner is hereby invited to contact the undersigned counsel to arrange for such an interview.

Should any fee be required, however, the Commissioner is hereby authorized to charge the fee to our Deposit Account No. 18-0002, and advise us accordingly.

Respectfully submitted,

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Date



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